

NORTH ATLANTIC TRADING COMPANY, INC.

3029 W. Muhammad Ali Boulevard

P. O. Box 32980

Louisville, KY 40232-2980

(502) 778-4421

March 31, 2008

The Honorable John D. Dingell
Chairman
Committee on Energy and Commerce
The Honorable Frank Pallone, Jr.
Chairman
Subcommittee on Health Committee on Energy and Commerce
2125 Rayburn House Office Building
House Office Building
Washington, DC 20515

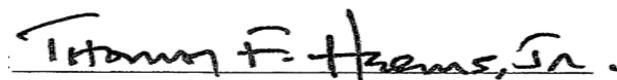
Dear Chairman Dingell and Chairman Pallone:

Thank you for the opportunity to air concerns from small tobacco manufacturers as they relate to HR 1108, the Family Smoking Prevention and Tobacco Control Act. As some of the primary issues of small tobacco manufacturers have been addressed in the proposed amendments, North Atlantic Trading Company., Inc., the holding company for National Tobacco Company., LP. along with other small companies recognize that they must and do support HR 1108 as presented to the Committee on Energy and Commerce on April 2nd, 2008.

The small companies look forward to working with you to preserve all of the small tobacco manufacturer-related provisions through the legislative process, and ultimately seeing passage of the legislation in Congress without further amendment.

Thank you for your consideration and accommodation.

Sincerely,


Thomas F. Helms, Jr.

Chairman
North Atlantic Trading Company., Inc.
[Holding company for National Tobacco Company., LP]